Serial Number 10/728,983

**REMARKS** 

The applicant wishes to note that claims 1, 3, 5, and 6 are not limited to a particularly planarizing material layer, and that layer 40 may be made of BPSG, an anti-reflective material, or any other material capable of being planarized.

The applicant reserves the right to submit claims to the non-elected species in a divisional application if no generic claim is allowed.

Having thus complied with the restriction requirement made in the Official Action, early and favorable examination on the merits is requested.

Respectfully submitted,

**BACON & THOMAS, PLLC** 

By: BENJAMIN E. URCIA

Registration No. 33,805

Date: June 27, 2005

BACON & THOMAS, PLLC 625 Slaters Lane, 4th Floor Alexandria, Virginia 22314

Telephone: (703) 683-0500

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